



2009 SENATE BILL 452

1 **AN ACT** *to amend* 77.54 (20n) (b) of the statutes; **relating to:** a sales and use tax
2 exemption for food sold by child welfare facilities.

Analysis by the Legislative Reference Bureau

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 77.54 (20n) (b) of the statutes, as created by 2009 Wisconsin Act 2,
4 is amended to read:
5 77.54 **(20n)** (b) The sales price from the sale of and the storage, use, or other
6 consumption of food and food ingredients, except soft drinks, sold by hospitals,
7 sanatoriums, nursing homes, retirement homes, and community-based residential
8 facilities, as defined in s. 50.01 (1g), ~~or day care centers registered and any facility~~
9 certified or licensed under ch. 48, including prepared food that is sold to the elderly
10 or handicapped by persons providing mobile meals on wheels. In this paragraph,

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SECTION 1

1 “retirement home” means a nonprofit residential facility where 3 or more unrelated
2 adults or their spouses have their principal residence and where support services,
3 including meals from a common kitchen, are available to residents.

4 (END)